estimate of Rs. 1,01,900 is mostly under 'Subscriptions and Donations' and 'Entertainment of State Guests'. The grant of a donation of one lakh of rupees to the Benares Hindu University accounts for the increase under 'Subscriptions and Donations while the visit of His Excellency the Viceroy contributes to the increase under the other head. In accordance with the recommendations of the Special Finance Committee a new major head of account has been opened as 'State Conveyances' to represent the expenditure on motor cars, boats, Sirkar horses and carriages, etc., constituted out of the provisions which were hitherto being made under 'Public Works' and 'Miscellaneous'. As compared with the budget grant of Rs. 79,900 under the head, the revised estimate shows an excess of Rs. 34,000 mainly due to the purchase of additional motor cars and boats to meet the demands in connection with the visit of His Excellency the Viceroy.

Full details in respect of the rise and fall under each of the other heads are given in my memorandum, and I do not wish to trouble you with a reiteration of them here.

It has been a standing criticism of this House that the reorganisation of Departments and a liberal revision of pay of officers was being postponed. Government regret more than the Members on the opposite side that the scheme had to be delayed for reasons, which it is not at present necessary to go into, now that it has been given effect to. The contentment of the services is one of the primary concerns of every efficient Government, and it is their hope that this revision will go a great way to satisfy the demands of the staff. At the same time they recognise that changes may still have to be made to meet the changing conditions and the orders now issued cannot, in the very nature of things, be the last word on the subject. The average cost of the reorganisation, as ordered, results in an excess of Rs. 2,08,932 per year over the present cost of establishments.

Closing balance.—If our anticipations as regards the revenue are realised, and if our estimates of expenditure prove correct, we will have a surplus of Rs. 3,56,900 for the current year, which will, with the opening balance, raise the net surplus to the credit of the State to Rs. 97,06,790 at the end of the year.

Budget estimate of 1106.

The budget for the year 1106, as now framed, anticipates a revenue of Rs. 86,11,100 thus showing a decrease of Rs. 6,15,600 as compared with the revised estimate of the current year, while the programme of expenditure contemplates an outlay of

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